

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Andhra Pradesh Value Added Tax Act, 2005 – G.O.Ms.No.1615, Revenue (CT-II) Department, Dt.31-08-2005 rescinded by G.O.Ms.No.140, Revenue (CT-II) Department, Dt.19-03-2013 – Validation of the orders during the period of currency of G.O.Ms.No.1615, Revenue (CT-II) Department, Dt.31-08-2005 – Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.Ms.No. 76

Dated:14-02-2014.

Read the following:

- 1) G.O.Ms.No.1615, Revenue (CT-II) Department, Dt.31-08-2005.
- 2) G.O.Ms.No.140, Revenue (CT-II) Department, Dt.19-03-2013.
- 3) Representation Dt.28-03-2013 received from the Twin City's Tax Practitioners Association, Hyderabad.
- 4) Govt.Memo.No.12624/CT-II(2)/2013-1, Dated:03-04-2013.
- 5) From the Commissioner of Commercial Taxes's, Letter Ref. No.AIII(1)/65/2012, Dated:28-04-2013.

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O R D E R:

Government in order to clarify the entries relating to thirteen (13) items of Schedule-I and seventy (70) items of Schedule-IV have issued G.O.Ms.No.1615, Revenue (CT-II) Department, Dt.31-08-2005 assigning HSN Codes to the goods under the said entries. However, in view of the observation of the Hon'ble High Court of Andhra Pradesh in their judgments in the cases of ESPI Industries & Chemicals Pvt. Ltd., Hyderabad Vs. The Commercial Tax Officer, Tarnaka Circle, Hyderabad (reported in 45 APSTJ 207-2007) and M/s.MGRM Medicare Limited Vs. Commercial Tax Officer (Int.), Abids Division, Hyderabad and another (45 VST 47-2011) that the entries in the Schedules as appended to the Andhra Pradesh Value Added Tax Act, 2005 can be modified only by a legislation and not by a clarificatory G.O. i.e. G.O.Ms.No.1615, Revenue (CT-II) Department, Dated: 31-08-2005. By virtue of the above observations of Hon'ble High Court, Government have rescinded the said order by issuing G.O.Ms.No.140, Revenue (CT-II) Department, Dt.19-03-2013. During the currency of G.O.Ms.No.1615, Revenue (CT-II) Department, Dt.31-08-2005 the Officers of the Commercial Taxes Department and the Authority for Advance Rulings under the Andhra Pradesh Value Added Tax Act, 2005 have followed it for determining the rates of Value Added Tax applicable to various goods.

2. The Twin City's Tax Practitioners Association, Hyderabad in their representation have requested the Government to issue suitable orders validating the Rulings and other orders passed by the Officers of the Commercial Taxes Department following the classification in G.O.Ms.No.1615, Revenue (CT-II) Department, Dt.31-08-2005 till the same was rescinded.

3. The Commissioner of Commercial Taxes in his remarks has stated that the request of the said Association may be considered as the dealers have acted in good faith and paid taxes on the basis of the orders, clarifications and rulings issued by the Commercial Taxes Department itself by following G.O.Ms.No.1615, Revenue (CT-II) Department, Dt.31-08-2005.

4. Government after carefully examining the representation of the Twin City's Tax Practitioners Association, Hyderabad and the remarks of the Commissioner of Commercial Taxes, Hyderabad thereon have decided to validate the orders passed, advance rulings and clarifications issued by the

P.T.O.

Authorities of the Commercial Taxes Department by following the classification of goods in G.O.Ms.No.1615, Revenue (CT-II) Department, Dt.31-08-2005 till the same was rescinded by issuing G.O.Ms.No.140, Revenue (CT-II) Department, Dt.19-03-2013.

5. Accordingly, the following notification will be published in an Extraordinary Issue of the Andhra Pradesh Gazette Dated:18-02-2014.

6. The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), Andhra Pradesh, Hyderabad is requested to supply 100 copies of the order to this Department and 300 copies to the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

NOTIFICATION

In exercise of the powers conferred by section 76 of the Andhra Pradesh Value Added Tax Act, 2005, the Government hereby validate the orders passed, advance rulings and clarifications issued by the authorities of Commercial Taxes Department by following the classification of goods in G.O.Ms.No.1615, Revenue (CT-II) Department, Dt.31-08-2005 till the same was rescinded by issuing G.O.Ms.No.140, Revenue (CT-II) Department, Dt.19-03-2013.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

S.P. SINGH,
PRINCIPAL SECRETARY TO GOVERNMENT
(Commercial Taxes & Excise)

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P, Hyderabad for publication of the Notification (2 copies).
The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.
The General Administration (Vigilance & Enforcement) Department,
B.R.K.R.Offices Complex Building, Tank Bund Road, Hyderabad.
The Secretary, Sales Tax Appellate Tribunal, in the premises of Office of the Commissioner of Commercial Taxes, A.P., M.J.Road, Nampally, Hyderabad.
The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12 (2),
Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530 013.
The State Representative before the Sales Tax Appellate Tribunal, in the premises of Office of the Commissioner of Commercial Taxes, A.P.,
M.J.Road, Nampally, Hyderabad.
The State Representative before the Sales Tax Appellate Tribunal,
D.No.60-50-30/12 (2), Meghana Towers, Opp:Gurudwara Bus Stop,
Visakhapatnam-530 013.
The Director General, General Administration (Vigilance & Enforcement) Department, B.R.K.R.Offices Building Complex, Tank Bund Road, Hyderabad.

Copy to:

The Accountant General, Andhra Pradesh, Hyderabad.
The President, Twin City's Tax Practitioners Association, 237 to 239, 2nd Floor, B-Block, Suryalok Complex, Gunfoundry, Hyderabad-500 001.
The Law (E) Department.
The P.S. to Principal Secretary to the Hon'ble Chief Minister.
The P.S. to Principal Secretary to Government (CT&Ex), Revenue Deptt.
Sf/Sc.

// Forwarded :: By Order //

SECTION OFFICER